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CERTIFICATE OF MAILING PURSUANT TO 37 C.F.R. §1.8

I hereby certify that this Preliminary Amendment, pursuant to 37 C.F.R. §1.8, is being deposited with the United States Postal Service First Class Mail in an envelope addressed to: Assistant Commissioner for Patents, Box NO FEE AMENDMENT, Washington, D.C. 20231-0001, on:

Date: February 20, 2002

Gurula Sumway

IN THE UNITED STATES PATENT AND
TRADEMARK OFFICE

PATENT

Applicant(s): Wilmes et al

Serial No.: NYA 10076337

Filed: February 15, 2002

TITLE: Transaction Tax Settlement in
Personal Communication Devices

Docket No.: 40655.3700

Group Art Unit: NYA

Examiner: NYA

PRELIMINARY AMENDMENT

Honorable Commissioner of Patents
Box NO FEE AMENDMENT
Washington, D.C. 20231-0001

Dear Sir or Madam:

Please consider the following amendment prior to examination of the above-identified application.

In the Claims

Please amend claims 23-25, 31-32 and 35-36 as follows:

23. (Amended) The method of claim 21, further comprising determining a location of at least one of said buyer or said seller, said location to be included in said request.

24. (Amended) The method of claim 23, wherein said determining said location comprises one of a GPS satellite system signal, Network Assisted GPS, Enhanced Observed Time Difference methods, Cell Global Identity Timing Advance, or Uplink Time of Arrival.